

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA

## Declaration of IRS Revenue Officer Richard Wallin

1. I am employed by the Internal Revenue Service as a revenue officer, am assigned to collect the federal taxes and penalties owed by William and Jodi Mooney, have personal knowledge of facts below, and am authorized to make this declaration.
2. As part of my job duties, I obtained and have personal knowledge of William and Jodi Mooney's tax filings and the IRS's audit activity regarding William and Jodi Mooney.
3. Unless otherwise indicated, all documents referenced in this declaration were made at or near the date appearing thereon by or from information transmitted by a person with knowledge thereof. Moreover, such records are kept in the course of the IRS's regularly conducted business and it is the regular practice of the IRS to make such records.
4. For the 2002 and 2003 tax years, the IRS audited the federal income tax returns filed by William and Jodi Mooney, resulting in additional tax owed.

5. For the 2004 tax year, William and Jodi Mooney did not file a federal income tax return. The IRS re-created their income and expenses for that year, assessed tax, and sent William and Jodi Mooney an IRS Notice of Deficiency and IRS Form 886 explaining the additional tax and penalties assessed. A copy is attached as Exhibit 35.
6. In 2009, for the 2004 to 2008 tax years, William and Jodi Mooney filed federal income tax returns for which frivolous return penalties were imposed. Copies of the returns and the penalty-approval forms are attached as Exhibits 30 to 34.
7. For the 2013 and 2014 tax years, William and Jodi Mooney filed federal income tax returns. The IRS assessed tax for those years on the Mooneys' self-reported income tax.
8. As part of my job duties, I also obtained documents relating to William and Jodi Mooney's transfer of their property at 409 6th Avenue Northwest, Little Falls, Minnesota, to an entity known as "Harbor Holdings." These include documents obtained during the course of my investigation from utility companies, the Morrison County Recorder, the Mooneys' homeowner's insurance company, and trust documents from the Mooneys' power of attorney, among other sources.
9. Attached as Exhibit 16 is the quitclaim deed by which William and Jodi Mooney transferred their interest in the real property referenced in the Complaint (the "real property") to "Harbor Holdings," Mid-Atlantic Trustees and Administrators.
10. Attached as Exhibit 17 is a copy of the 2004 property tax statement for the real property.

11. Attached as Exhibit 18 is a copy of the electric bill for the real property for January 2003.
12. Attached as Exhibit 19 is a MoneyGram money order reflecting a payment by Jodi Mooney to Minnesota Power on January 7, 2013 for the electric bill.
13. Attached as Exhibit 20 is an energy bill for the real property dated August 12, 2015.
14. Attached as Exhibit 21 is a copy of the bill for telephone and internet for the real property dated August 2015.
15. Attached as Exhibit 22 is a copy of the electric bill for the real property for June 2015.
16. Attached as Exhibit 23 is a copy of the water bill for the real property for June to August 2015 showing a payment by money order.
17. Attached as Exhibit 24 is a copy of the homeowner's insurance policy on the real property from July 11, 2015 to July 11, 2016 showing an insured value of the residence as \$161,500.
18. Attached as Exhibit 25 is a Notarized Summary of Trust of Harbor Holdings and related documents of the Harbor Holdings Trust.
19. Attached as Exhibit 26 are the Minutes of the Board of Trustees of Harbor Holdings dated October 7, 2004.
20. Attached as Exhibit 27 are the Minutes of the Board of Trustees of Harbor Holdings dated August 31, 2015.

21. Attached as Exhibit 28 is a letter from Mid-Atlantic Trustees and Administrators to the IRS dated June 5, 2006.

22. Attached as Exhibit 29 is a copy of the testimony of William Mooney in the case of *United States v. Ottaviano*, Case No. 2:10-cr-00485-WJM (D. N.J. Dec. 8, 2010).

23. Attached as Exhibit 36 are copies of the notices of federal tax liens filed with the Morrison County Recorder's Office for the Mooneys' tax liabilities referenced above.

Under 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 10, 2018.



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Richard Wallin  
IRS Revenue Officer